

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 5: CLAIMS (INQUIRIES) OF INCORRECT OR NON-DISTRIBUTION OF LOCAL AND DISTRICT TAXES

5250. FILING AND REVIEWING CLAIMS AND INQUIRIES REGARDING INCORRECT OR NON-DISTRIBUTION OF LOCAL AND DISTRICT TAXES.

(a) A claim or inquiry regarding the incorrect or non-distribution of local or district taxes must meet the requirements of California Code of Regulations, title 18, sections 1807 and 1828, respectively.

(b) The Board encourages the use of electronic means for the filing of claims and inquiries. A claim or inquiry, or supporting document, may be filed electronically under this section if it is transmitted to the Allocation Group in accordance with instructions provided on the Board's website at www.boe.ca.gov. A claim or inquiry, or supporting document, may also be hand delivered to the Board's headquarters at 450 N Street in Sacramento, California, or mailed to the:

Allocation Group
Audit Determination and Refund Section, MIC: 39
Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0039

The Chief of Board Proceedings may reject any claim or inquiry, or related document, filed in any manner that is not authorized by this section.

(c) A claim or inquiry will be acknowledged and reviewed in accordance with the procedures contained in California Code of Regulations, title 18, section 1807 or 1828.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code Sections 7202, 7203, 7261, 7262, 7270.

Reference: Revenue and Taxation Code sections 7209, 7223.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.